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**From:**

**Sent:** Friday, January 27, 2012 10:28:51 AM

**To:**

**Cc:**

**Subject:** FBAR SOL statute extension question

We have looked into the question you raised with respect to an FBAR statute of limitations extension. The Form 2848 can be used by a taxpayer to provide a power of attorney to a representative in an FBAR matter provided that the form specifically states that the tax matters covered by the power of attorney (section 3 of the Form 2848) include (1) the FBAR matter (e.g., 1040-FBAR Examination or FBAR Form TD F 90-22.1) and (2) the related tax period(s). The Form 2848 can be used to authorize a representative to represent a taxpayer before the IRS and perform acts authorized by the power of attorney with respect to FBAR-related matters, including but not limited to any requested agreements or consents. The facts in this case indicate that the personal representative failed to identify himself as such when he signed the Form 2848. We do not see this posing a problem in this case as the personal representative has previously provided a signed Form 56 which properly identifies his title and fiduciary relationship.

We hope this adequately addresses the questions you raised. If you need further assistance, please do not hesitate to contact me.

Thanks,